



Form CIN

Cigarette Inventory Tax Return for Non-Stampers (Including Retailers)

Rev. 7/08

**Massachusetts
Department of
Revenue**

Federal Identification or Social Security number:

Cigarette sale location (If different than mailing address):

Mailing address:

All non-stampers must report stamped cigarettes in inventory at the opening of business as of July 1, 2008. Payment should accompany this return and is due by July 21, 2008. Make check or money order payable to Commonwealth of Massachusetts.

1 Number of stamped packages of 20s	▶ _____	x 1.00 = ▶	1	
2 Number of stamped packages of 25s	▶ _____	x 1.25 = ▶	2	
3 Number of stamped packages of 20s sold between July 1, 2008 and the date of the actual inventory	▶ _____	x 1.00 = ▶	3	
4 Number of stamped packages of 25s sold between July 1, 2008 and the date of the actual inventory	▶ _____	x 1.25 = ▶	4	
5 Tax due on inventory. Add lines 1 through 4				

Declaration

Under the penalties of perjury, I declare that I have examined this return, and to the best of my knowledge and belief it is true, correct and complete.

Signature of taxpayer	Date	Date inventory taken
Street address	City/Town	State Zip

Notice to Non-Stampers of Cigarette Tax Increase

General Information

Effective July 1, 2008, a change in the cigarette excise requires that all packages of cigarettes in inventory be taxed at an additional excise of 50 mills per cigarette (\$1.00 per package of 20 and \$1.25 per package of 25). Non-stampers who are liable for the additional excise must complete Form CIN and submit it to the Massachusetts Department of Revenue by July 21, 2008.

As of July 1, 2008 the new excise rates are:

- \$2.51 per package of 20 cigarettes.
- \$3.1375 per package of 25 cigarettes.

Instructions for Filing Form CIN

All non-stampers must complete Form CIN, Cigarette Inventory Tax Return for Non-Stampers, to record inventory as of the opening of business on July 1, 2008.

Note: Due to short notice of the passage of this legislation, not all cigarette vendors were able to take an actual inventory as of the opening of business on July 1, 2008. Any retailer or other non-stamper who did take an actual inventory as of the opening of business on July 1, 2008 should complete lines 1, 2 and 5 only. Any retailer or other non-stamper who did not take an actual inventory as of the opening of business on July 1, 2008 should take an actual inventory as of the opening of business on July 2, 2008 or as soon as possible thereafter, making adjustments for sales between the opening of business on July 1, 2008 and the time on which the actual inventory was taken on lines 3 and 4.

Records substantiating all inventory levels must be maintained. Penalties apply for failure to file or for filing an incorrect or incomplete return.

Form CIN along with payment of the additional excise is due July 21, 2008. Make check payable to: **Commonwealth of Massachusetts**. Mail to: **Massachusetts Department of Revenue, PO Box 7022, Boston, MA 02204**.